

CTJ  
17

C1  
BK  
VS

**FILED**

**JAN 27 2000**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA**

TIMOTHY R. WALBRIDGE, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

**IN RE:**

**BARBARA J. SPARKS,**  
  
**Debtor.**

**Case No. 99-01031-M**  
**Chapter 11**

**BARBARA J. SPARKS,**  
  
**Plaintiff,**

**Adv. No. 99-0139-M**

**v.**

**UNITED STATES OF AMERICA,**  
  
**Defendant.**

**JUDGMENT**

THIS MATTER comes before the Court pursuant to Defendant's Motion To Dismiss or For Summary Judgment With Supporting Brief filed by the United States of America, acting through the Internal Revenue Service, Defendant herein and the Brief in Response to the Motion filed by Barbara J. Sparks, Plaintiff herein. The issues having been duly considered and a decision having been duly rendered, for the reasons set forth in the Memorandum Opinion filed concurrently herewith,

IT IS HEREBY ORDERED that judgment is entered in favor of the United States of America, acting through the Internal Revenue Service, Defendant herein, and against Beeler Distributing Co., Defendant.

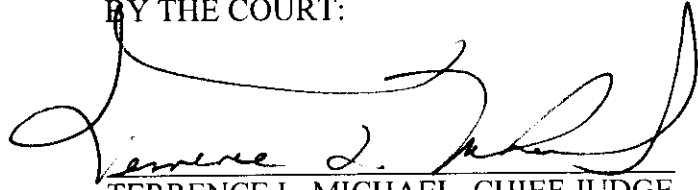
IT IS FURTHER ORDERED that this adversary proceeding be, and the same hereby is, dismissed with prejudice.

Dated this 27th day of January, 2000.

DOCKETED 1-27-00  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

26

BY THE COURT:

A handwritten signature in black ink, appearing to read "Terrence L. Michael", written over a horizontal line.

TERRENCE L. MICHAEL, CHIEF JUDGE  
UNITED STATES BANKRUPTCY COURT

cc: Paul R. Tom  
Carl J. Tierney  
Stephen C. Lewis

1591.1